

CITY OF EAU CLAIRE

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2004

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Water Utility	Sewer Utility	Storm Water Utility	Public Transit	Other Enterprise Funds	Totals	
CASH FLOWS FROM (USED BY)							
OPERATING ACTIVITIES							
Cash received from customers	\$ 6,986,743	\$ 5,912,434	\$ 1,655,362	\$ 1,322,055	\$ 817,510	\$ 16,694,104	\$ 4,085,217
Cash paid to suppliers for goods and services	(1,255,018)	(1,725,451)	(110,844)	(2,306,523)	(397,065)	(5,794,901)	(1,448,739)
Cash paid to employees for services	(1,629,995)	(1,765,776)	(197,947)	(2,043,168)	(506,885)	(6,143,771)	(681,011)
Claims paid	-	-	-	-	-	-	(871,639)
Repayment of insurance claims	-	-	-	-	-	-	93,659
Administrative charges	(282,624)	(349,176)	(286,260)	-	-	(918,060)	-
Net Cash Flows From (Used By) Operating Activities	<u>3,819,106</u>	<u>2,072,031</u>	<u>1,060,311</u>	<u>(3,027,636)</u>	<u>(86,440)</u>	<u>3,837,372</u>	<u>1,177,487</u>
CASH FLOWS FROM NONCAPITAL							
FINANCING ACTIVITIES							
Operating grants received	-	-	-	2,400,631	-	2,400,631	-
Principal paid on advances from other funds	(275,389)	(30,165)	-	-	(100,000)	(405,554)	-
Interest paid on advances from other funds	(359,245)	(68,978)	-	-	(21,922)	(450,145)	-
Transfers from other funds	-	-	-	627,355	354,554	981,909	-
Transfers to other funds	(1,131,399)	(204,882)	(100,491)	-	-	(1,436,772)	(395,600)
Net Cash Flows From (Used By) Noncapital Financing Activities	<u>(1,766,033)</u>	<u>(304,025)</u>	<u>(100,491)</u>	<u>3,027,986</u>	<u>232,632</u>	<u>1,090,069</u>	<u>(395,600)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Investment income	<u>110,120</u>	<u>144,729</u>	<u>53,229</u>	<u>-</u>	<u>-</u>	<u>308,078</u>	<u>72,645</u>
Net Cash Flows From Investing Activities	<u>110,120</u>	<u>144,729</u>	<u>53,229</u>	<u>-</u>	<u>-</u>	<u>308,078</u>	<u>72,645</u>
CASH FLOWS FROM (USED BY) CAPITAL AND RELATED							
FINANCING ACTIVITIES							
Debt issued	-	-	1,560,000	-	-	1,560,000	-
Debt issuance costs	-	-	(14,354)	-	-	(14,354)	-
Premium on bonds issued	-	-	16,524	-	-	16,524	-
Debt retired	(600,000)	(455,000)	(410,000)	-	-	(1,465,000)	-
Special assessments received	479,478	636,624	-	-	-	1,116,102	-
Interest paid	(441,041)	(63,045)	(518,044)	-	-	(1,022,130)	-
Capital contributions	185,651	297,781	252,523	-	-	735,955	-
Acquisition and construction of capital assets	(1,770,413)	(1,549,162)	(1,994,879)	-	(106,096)	(5,420,550)	(1,082,491)
Proceeds from sale of equipment	<u>32,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,020</u>	<u>88,195</u>
Net Cash Flows From (Used By) Capital and Related Financing Activities	<u>(2,114,305)</u>	<u>(1,132,802)</u>	<u>(1,108,230)</u>	<u>-</u>	<u>(106,096)</u>	<u>(4,461,433)</u>	<u>(994,296)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>48,888</u>	<u>779,933</u>	<u>(95,181)</u>	<u>350</u>	<u>40,096</u>	<u>774,086</u>	<u>(139,764)</u>
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>5,351,428</u>	<u>8,404,842</u>	<u>4,061,563</u>	<u>350</u>	<u>469,293</u>	<u>18,287,476</u>	<u>13,612,892</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 5,400,316</u>	<u>\$ 9,184,775</u>	<u>\$ 3,966,382</u>	<u>\$ 700</u>	<u>\$ 509,389</u>	<u>\$ 19,061,562</u>	<u>\$ 13,473,128</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS							
Cash and Cash Equivalents per Statement of Net Assets	\$ 3,774,550	\$ 8,101,958	\$ 1,685,499	\$ 700	\$ 509,389	\$ 14,072,096	\$ 13,296,518
Restricted Cash and Investments							
Current	729,422	482,917	-	-	-	1,212,339	-
Noncurrent	<u>896,344</u>	<u>599,900</u>	<u>2,280,883</u>	<u>-</u>	<u>-</u>	<u>3,777,127</u>	<u>176,610</u>
Cash and Cash Equivalents Per Statement of Cash Flows	<u>\$ 5,400,316</u>	<u>\$ 9,184,775</u>	<u>\$ 3,966,382</u>	<u>\$ 700</u>	<u>\$ 509,389</u>	<u>\$ 19,061,562</u>	<u>\$ 13,473,128</u>

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Water Utility	Sewer Utility	Storm Water Utility	Public Transit	Other Enterprise Funds	Totals	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES							
Operating income (loss)	\$ 2,501,431	\$ 845,153	\$ 981,589	\$ (3,458,407)	\$ (341,614)	\$ 528,152	\$ 35,114
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities							
Noncash items included in income							
Depreciation	1,333,351	1,170,867	382,231	564,214	272,755	3,723,418	1,212,199
Depreciation charged to other accounts	86,298	893	-	-	-	87,191	-
Change in assets and liabilities							
Taxes receivable	95,870	160,583	2,496	-	-	258,949	-
Accounts receivable	(48,319)	(81,755)	(282,416)	35,968	(48,284)	(424,806)	8,886
Due from other governments	-	-	-	653,200	-	653,200	-
Due from other funds	-	-	-	-	-	-	146
Inventories	(25,202)	-	-	-	-	(25,202)	(3,092)
Prepayments	(875)	-	-	-	-	(875)	-
Accounts payable	(107,582)	(5,310)	(24,831)	41,295	8,871	(87,557)	(41,805)
Due to other funds	-	-	-	(834,087)	29,133	(804,954)	(740)
Deposits	-	-	-	838	-	838	-
Accrued liabilities	(15,866)	(18,400)	1,242	(30,657)	(7,301)	(70,982)	(14,982)
Unpaid claims	-	-	-	-	-	-	(18,239)
 NET CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES	 <u>\$ 3,819,106</u>	 <u>\$ 2,072,031</u>	 <u>\$ 1,060,311</u>	 <u>\$ (3,027,636)</u>	 <u>\$ (86,440)</u>	 <u>\$ 3,837,372</u>	 <u>\$ 1,177,487</u>

Non-cash capital, investing & financing activities:

The water, sewer and storm water utilities received non-cash contributions of capital assets of \$1,412,128, \$2,408,069 and \$5,204,757, respectively.